UNITED STATES BANKRUPTCY COURT FOR THE MIDDLE DISTRICT OF NORTH CAROLINA DURHAM DIVISION

In Re:

Martha Jane Degarmo

Case No. 07-81668 Chapter 13

Social Security No. xxx-xx-3735 Address:Post Office Box 1713, ,Carthage, NC 28327-

Debtor

VERIFIED OBJECTION TO CLAIM

NOW COMES the Debtor above-named, through counsel, pursuant to 11 U.S.C. §502 and Bankruptcy Rule 3007, who respectfully objects to the proof of claim filed by the creditor INTERNAL REVENUE SERVICE and dated April 22, 2008, for the following reasons:

Upon information and belief the Debtor did not earn enough income to file 2002 tax return nor did she earn enough to file a tax return for 2006

WHEREFORE, the Debtor prays that the Court enter an Order reducing the claim accordingly.

Dated: 12/16/09

LAW OFFICES OF JOHN T. ORCUTT, P.C.

/s Edward Boltz Edward Boltz N.C. State Bar No. 23003 6616-203 Six Forks Road Raleigh, N.C. 27615 (919) 847-9750

claimond.wpt (rev. September 2, 2009)

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CERTIFICATE OF SERVICE

I, Renee Nolte, certify under penalty of perjury that I am, and at all times hereinafter mentioned was, more than eighteen (18) years of age and that on 12/16/09. I served copies of the foregoing **OBJECTION TO CLAIM** electronically or, when unable, by regular first-class U.S. mail, addressed to the following parties:

INTERNAL REVENUE SERVICE

Attn: Managing Agent Post Office Box 21126 Philadelphia, PA 19114-

U.S. Bankruptcy Administrator

Richard M. Hutson, II Chapter 13 Trustee

/s Renee Nolte
Renee Nolte

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VERIFICATION

Martha Jane DeGarmo, the Debtor herein, declares under penalty of perjury that the factual allegations set forth in the foregoing Objection to Claim are true and correct, to the best of said Debtor's knowledge, information and belief.

Dated: December 16, 2009

/s/ Martha Jane DeGarmo
Martha Jane DeGarmo, Debtor